

were not increasing the deductions for families who had children and that young families were struggling to raise children.

This tax bill doesn't deal with children, just marriage. We had a long struggle, but we finally passed a \$500 per child tax credit for young families trying to raise kids. For two kids, that is \$1,000 a year, and nearly \$85 a month. Parents can buy shoes and clothes, take the kids to the movies, buy something after ball practice at McDonald's. That is real money to real American citizens. Now we are talking here about another \$100 a month, on average, or \$110, \$120 a month that married people are having to pay for the privilege of getting married. That should not be. It is a punishing and unfair tax. Furthermore, it should not, in my view, be based on income. Just because you make a little more money than somebody else, why should you be penalized for getting married? That doesn't make sense to me. This is not, in my view, a tax reduction issue so much as it is a fairness issue. Let's eliminate this unfairness. I am excited about what is happening here. Families will be able to buy that new dress, buy tires for their car, or fix the muffler, or get a new set of shocks, things they may need on a monthly basis—things that families do on a regular basis.

Also, I want to point out that this penalty is particularly noticeable now that we have more married women working. The penalty is even worse when a married woman's income comes close to the amount of income of the husband. So the husband and wife marry and there is this unexpected tax. You get whacked, and you wonder whether it is worth both people working. It oftentimes hurts the woman more than the man. In this country we would like to see equal opportunity in salaries, that there not be a glass ceiling for women, and that they ought to be able to have the same salary opportunities. But the more likely, on a statistical basis, that the woman receives the same salary as a man, the more this penalty will fall on her. So I think it is clearly unfair to both men and women.

Mr. President, I want to say again that we are making a big step toward ending a penalty, a tax, a detriment, a burden on an institution that is critical to the salvation and strength of this country, which is marriage. We are taxing that, penalizing that, and we are discouraging marriage. We are subsidizing singleness and divorce, actually. That is not good public policy. I believe we can do better. Of course, it will have no impact on a single person. No burden will fall on them because of passing this bill. It will simply be leveling the playing field and making it a more fair system. I thank the Senator from Kansas, and I thank Senator ROTH and the others who have worked on this legislation. We are moving forward. It is time to pass this bill, to give some relief and eliminate this unfair tax on marriage.

I yield the floor.

ADDITIONAL STATEMENTS

MENTAL RETARDATION AWARENESS MONTH

• Mr. GRAMS. Mr. President, I rise today to honor ARC Minnesota, and the men and women who volunteer countless hours to improve the quality of life for children and adults with mental retardation and their families. March is officially this nation's "Mental Retardation Awareness Month"—but the efforts of these individuals should be celebrated year-round.

As legislators at the federal level, our support tends to come in the form of funding. It would be an understatement to say that children and adults with mental retardation and their families are faced with unique challenges. Needs differ from family to family. For some, it may be specialized education needs, and for others health care access. And as a member of the Senate Budget Committee, I realize the vast array of programs we've created to address the broad spectrum of needs—all of which compete for tax dollars.

That is why I have strenuously supported initiatives which provide greater flexibility and control by individuals. Programs such as A+ accounts that help families meet unique educational needs that federal, state and local programs cannot. Legislation like the Patients' Bill of Rights Plus Act that expands medical savings accounts, ultimately providing more flexible health care access—particularly benefiting those that are uninsured.

Mr. President, while Mental Retardation Awareness Month is coming to a close, it doesn't mean that Congress cannot move forward with policies which provide unique solutions to the unique challenges faced by individuals with mental retardation and their families. I would urge my colleagues to join me in commemorating the work of the 1,000 chapters of the ARC, in Minnesota and across this nation, with their pledge to work towards this goal.●

DIABETES RESEARCH

• Mr. BAUCUS. Mr. President, I rise today to support increased research funding for diabetes, a devastating disease that afflicts 16 million Americans, one-third of whom do not even know that they have it.

Diabetes kills one American every three minutes, discriminating neither on the basis of age, race, or belief. It is a lifelong affliction, with severe consequences. This was made painfully clear to me by a meeting I recently had with a boy and his family from Montana.

Justin Windham, from Missoula, said to me: "I want a cure for diabetes because I don't want to have any long term effects like: going blind, kidney problems, or losing my legs. Also I would like to be able to eat whatever my friends eat and not feel left out."

Justin, and the 16 million other Americans with diabetes, should be

able to live their lives without fear of medical complications or the pain of being ostracized. That is why Congress has a responsibility to fund diabetes research and prevention. I urge my colleagues to devote increased resources for research on diabetes, so that our scientists can find a cure.●

IN MEMORY OF ION RATIU

• Mr. ROTH. Mr. President, I rise today to honor the life and accomplishments of Ion Ratiu of Romania who passed away on the 16th of January.

I had the honor of developing a close friendship with Ion. He was an outstanding politician, a very successful businessman, a philanthropist and, above all, a freedom fighter and a leader devoted to deepening relations between Romania and the United States.

Born in Romania at the end of World War II, Ion Ratiu spent a good part of his life in the United Kingdom and the United States. Here in Washington he developed many friendships and many of us have benefited from the warm hospitality of his Georgetown home.

Those of us who had the pleasure of his friendship can only have been impressed by the tremendous personal energy he directed against the dictatorship that dominated his homeland until the Velvet Revolutions of 1989. Ion was himself an incarnation of many elements of democracy's powerful arsenal. He was a journalist reporting on Romania's tragedy. He was a protector and rescuer of its dissidents. He was the founder of the "Free Romania Movement." He was the unyielding proponent of human rights in Romania.

In addition to tearing down Communism and building democracy in Romania, Ion Ratiu was also one who contributed to the foundation of deeper ties and links between Romania and the West, particularly the United States.

In London he led the British-Romanian Association for 20 years, and with his wife and sons established the Romanian Cultural Center. Here in Washington, Ion endowed the Ion Ratiu Chair at Georgetown University, a lighthouse for Romanian-American relations.

After the Romanian Revolution, Ion Ratiu was elected a member of national Parliament in Bucharest. He even was a strong contender for the Romanian presidency. Ion benefited from the respect of all his colleagues in the Romanian Parliament. He was appreciated for his commitment to democracy and unyielding efforts to earn for his country membership in the North Atlantic Treaty Organization. It was no surprise for me that Ion, a member of the opposition, led his parliament's delegation to the NATO Parliamentary Assembly.

The Romanian nation is mourning and so are Ion Ratiu's friends in the United States and the United Kingdom.